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June 8, 2000

To: County and District Superintendents  
County and District Chief Business Officers  
County and District Administrators of Categorical Programs  
Charter School Administrators

From: Janet Sterling, Director  
School Fiscal Services Division

Subject: Clarification of Time Accounting for School Based Coordinated Programs and  
Schoolwide Programs

In our letter dated March 22, 2000, we provided information about a change in the School Based Coordinated Programs (SBCP) law under *Education Code* Section 52853. This change now allows school site level employees funded with state SBCP funds and federal Title I Schoolwide Programs (SWP) funds to be considered as funded by a single cost objective.

In our haste to share the good news that certain school site employees can now document their salary and wage charges through semi-annual certifications rather than through personnel activity reports, we neglected to explain the change in law in context with requirements of the SBCP. There are several details that may help in determining if semi-annual certifications are acceptable in lieu of personnel activity reports for documenting salary and wages of school site employees funded with SBCP and SWP funds. We hope that the following points of clarification, considered in conjunction with the information provided in our March 22 letter, will be helpful to you in determining when SBCP and SWP funds can be considered as a single cost objective.

- *Education Code* Section 52853 requires that the SBCP school site council develop a school plan that includes the proposed expenditure of federal Improving America's Schools Act (IASA) funds available to the school. (Title I is included in IASA.) The requirement to include IASA funds available to the school in the SBCP school plan was effective on January 1, 2000. If 1999-00 SBCP school plans were developed prior to this requirement, it is possible that they do not include the IASA funds. Before considering SBCP and SWP funds as a single cost objective for time accounting, be sure that the IASA funds are included in the SBCP school plan. If they are not, rather than preparing additional plans, we strongly recommend amending or adding to the existing SBCP school plan. This way, although the school plan may have several parts, there will only be one SBCP plan, not multiple plans, reflecting the educational services being provided to the school site.

- To be considered as a single cost objective, the school must operate the state-approved SWP in a manner consistent with the expenditure of funds available to the school under SBCP. This means the SWP and SBCP funds must be used for the same purpose.
- There may be individual IASA funds used at a school; however, those funds cannot be considered to be a single cost objective unless they are included in a state-approved SWP that benefits all of the pupils at the school. That is why our March 22 letter indicated that the new flexibility to consider SBCP and SWP funds as a single cost objective does not apply to Title I Targeted Assistance schools that are not schoolwide. Essentially, for employees at a school site to use a single cost objective for SWP and SBCP, the school's funding sources must be contained in a SBCP and a state-approved Title I SWP. That means the school would use all of the funds available to upgrade the entire educational program in the school. If all of the funds are not available to all of the students, the SBCP and SWP funding sources cannot be considered to be a single cost objective.

We urge you to read *Education Code* Section 52853 carefully before determining if your SWP and SBCP school site employees can document salaries and wages through semi-annual certifications rather than personnel activity reports. The *Education Code* can be accessed on the Internet at (<http://www.leginfo.ca.gov/calaw.html>). More information about IASA Schoolwide Programs and time accounting for federal programs is available on the California Department of Education's Web site at (<http://www.cde.ca.gov/iasa>) and (<http://www.cde.ca.gov/sfsdiv/financial/corresp.htm>).

We apologize for any inconvenience or confusion that may have been caused by our earlier letter. If you have questions about this letter, or about time accounting for federal programs, please contact our Office of Financial Accountability and Information Services at (916) 322-1770 or by e-mail ([faisinfo@cde.ca.gov](mailto:faisinfo@cde.ca.gov)).

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